

Component Unit Year End Reporting Memorandum – FY 2006
Attachment CU4 – Instructions
Financial Statement Template for Selected Component Units

Purpose

This attachment is used to obtain the financial statements and footnote information for selected component units.

Note: This attachment is similar to prior year Attachment CU4.

Applicable entities

This attachment is applicable to the following agencies:

- Small Business Financing Authority (SBFA)
 - Tobacco Indemnification and Community Revitalization Commission (Agency 851)
 - Virginia Arts Foundation (Agency 148)
 - Virginia Economic Development Partnership (Agency 310)
 - Virginia Land Conservation Foundation (Agency 199)
 - Virginia Outdoors Foundation (VOF)
 - Virginia Tobacco Settlement Foundation (Agency 852)
 - Virginia Tourism Authority (Agency 320)
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Due date

August 31, 2006

Submission requirements

Contact DOA if the Component Unit has any problems with the files.

After downloading the file, rename the spreadsheet file using the following naming convention:

Small Business Financing Authority	SBFAttCU4.xls
Tobacco Indem. & Comm. Rev. Commission	851AttCU4.xls
Virginia Arts Foundation	148AttCU4.xls
Virginia Economic Development Partnership	310AttCU4.xls
Virginia Land Conservation Foundation	199AttCU4.xls
Virginia Outdoors Foundation	VOFAttCU4.xls
Virginia Tobacco Settlement Foundation	852AttCU4.xls
Virginia Tourism Authority	320AttCU4.xls

Submit the Excel spreadsheet electronically to finrept@doa.virginia.gov.

Copy APA via E-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log Tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log. If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

**General
information**

1. The template includes numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data.
 2. Detailed line items for Cash, cash equivalents, and investments have been added to the template. This will give DOA the detail needed for GASBS No. 40 requirements. Refer to **Attachment CU6, Schedule of Cash, Cash Equivalents, and Investments at June 30**, for guidance on completing these tabs.
 3. The prior year accounts payable tab and other liabilities tab have been eliminated. The detailed information for these two line items has been added to the template.
 4. Ensure that all footnote tabs applicable to the data entered on the statements are completed. All component units must complete **Tab 4a – Short-term Debt, Tab 5 – Commitments, Tab 8 – Miscellaneous, and Tab 9 – Imprmnt of Cap Assets**.
 5. For information regarding [GASBS No. 33 – Nonexchange Transactions Overview](#), refer to pages 14-16 of the **Component Unit Year End Reporting Memorandum – FY 2006**.
 6. For information regarding [GASBS No. 34 – Financial Reporting Model Overview](#), refer to pages 17-21 of the **Component Unit Year End Reporting Memorandum – FY 2006**.
 7. Contact those listed in the **Questions** section on page 8 of the **Component Unit Year End Reporting Memorandum – FY 2006** if additional guidance is required.
 8. Cells highlighted in yellow require data input.
 9. If a template amount has a footnote number reference, the corresponding spreadsheet tab must be completed.
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